

SENATE FILE NO. 152.]

[BY MERRELL.

## A BILL

FOR AN ACT TO REPEAL CHAPTER 155, OF THE ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY, PROVIDING FOR BETTER SECURITY OF THE REVENUE, AND ENACT A SUBSTITUTE THEREFOR.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That chapter 155,  
2 of the acts of the seventeenth general assembly, approved March 25, 1878, be and the same  
3 is hereby repealed, and the following is enacted in lieu thereof, viz: "County treasurers  
4 who shall loan out, or in any manner use for private purposes, any of the public money in  
5 his hands, shall be liable to a fine not exceeding ten thousand dollars, nor less than one  
6 dollars, for which fine the sureties on his official bond shall be liable. And the making and  
7 holding by the treasurer of any tax receipt, or certificate of tax sale, for any person longer  
8 than a period of three days; or the holding by him of any bank check, or certificate of deposit,  
9 of any bank longer than ten days, shall be deemed a loaning of money to the parties liable to  
10 pay for such receipts, certificates, bank checks, or certificate of deposit; and any person who  
11 shall borrow any money of the treasurer, or knowingly permit him to make and carry over  
12 any tax receipt, or certificate of tax sale, shall be guilty of misdemeanor, and fined not ex-  
13 ceeding one thousand dollars, nor less than one hundred dollars, and stand committed to  
14 jail until such fine is paid."